Financial Statements
(Expressed in thousands of dollars)

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Year ended March 31, 2011

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of Forensic Psychiatric Services Commission

We have audited the accompanying financial statements of Forensic Psychiatric Services Commission which comprise the statement of financial position as at March 31, 2011, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Forensic Psychiatric Services Commission as at March 31, 2011, and its results of operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

May 16, 2011
Vancouver, Canada

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Statement of Financial Position
(Expressed in thousands of dollars)

March 31, 2011, with comparative figures for 2010

	2011	2010
Assets		
Current assets:		
Cash	$ 59	$ 168
Restricted cash	126	83
Accounts receivable (note 2)	17,098	17,397
Inventories of materials and supplies (note 3)	79	83
Prepaid expenses	17	-
	17,379	17,731
Capital assets (note 4)	2,774	3,290
	$ 20,153	$ 21,021
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	$ 7,101	$ 8,005
Current portion of obligations under capital leases (note 6)	33	33
Current portion of retirement allowance (note 7(a))	149	236
	7,283	8,274
Long-term obligations under capital leases (note 6)	43	75
Retirement allowance (note 7(a))	1,234	1,116
Asset retirement obligations (note 10(d))	368	350
Deferred capital contributions (note 8)	2,479	2,937
	11,407	12,752
Net assets:		
Invested in capital assets (note 9(a))	219	245
Unrestricted	8,527	8,024
	8,746	8,269
	$ 20,153	$ 21,021

Commitments and contingencies (note 10)

See accompanying notes to financial statements.

Approved on behalf of the Commission:

Commissioner

Commissioner

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Statement of Operations
(Expressed in thousands of dollars)

Year ended March 31, 2011, with comparative figures for 2010

	2011	2010
Revenues:		
Provincial Health Services Authority contributions	$ 49,683	$ 49,870
Medical Services Plan	5,015	4,831
Other contributions (note 11(a))	701	562
Amortization of deferred capital contributions	642	550
Other (note 11(b))	179	316
	56,220	56,129
Expenses:		
Compensation and benefits	40,911	39,582
Equipment and building services	6,256	6,573
Referred-out and contracted services (note 11(c))	5,040	5,202
Supplies (note 11(d))	1,838	2,143
Sundry (note 11(e))	979	1,345
Amortization of capital assets	704	624
Accretion of asset retirement obligations (note 10(d))	15	14
	55,743	55,483
Excess of revenues over expenses	$ 477	$ 646

See accompanying notes to financial statements.

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Statement of Changes in Net Assets
(Expressed in thousands of dollars)

Year ended March 31, 2011, with comparative figures for 2010

	Invested in capital assets	Unrestricted	Total 2011	Total 2010
Balance, beginning of year	$ 245	$ 8,024	$ 8,269	$ 7,623
Excess (deficiency) of revenues over expenses	(62)	539	477	646
Transfer to invested in capital assets (note 9(c))	36	(36)	-	-
Balance, end of year	$ 219	$ 8,527	$ 8,746	$ 8,269

See accompanying notes to financial statements.

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Statement of Cash Flows
(Expressed in thousands of dollars)

Year ended March 31, 2011, with comparative figures for 2010

	2011	2010
Cash flows from operating activities:		
Excess of revenues over expenses	$ 477	$ 646
Items not involving cash:		
Amortization of capital assets	704	624
Amortization of deferred capital contributions	(642)	(550)
Accretion of asset retirement obligations	15	14
Retirement allowance expense	149	77
Net change in non-cash operating items (note 12a)	(661)	(1,029)
	42	(218)
Cash flows from investing activities:		
Purchase of capital assets	(185)	(381)
Proceeds from disposal of capital assets	-	19
	(185)	(362)
Cash flows from financing activities:		
Capital contributions	184	381
Repayment of capital leases	(32)	(53)
Retirement allowance benefits paid	(118)	(139)
	34	189
Decrease in cash	(109)	(391)
Cash, beginning of year	168	559
Cash, end of year	$ 59	$ 168

See accompanying notes to financial statements.

FORENSIC PSYCHIATRIC SERVICES COMMISSION

Notes to Financial Statements
(Expressed in thousands of dollars)

Year ended March 31, 2011

The Forensic Psychiatric Services Commission (the "Commission") was established as a Crown Corporation in November 1998 under the Order of the Lieutenant Governor in Council No. 1424. Pursuant to a transfer agreement, the Commission assumed budget and staff resources from the Ministry of Health on April 1, 1999.

The Commission is a member of the Provincial Health Services Authority ("PHSA" or the "Authority") which was created under the *Society Act of British Columbia* on December 12, 2001 with a Board of Directors appointed by the Ministry of Health and is one of six Health Authorities in British Columbia ("BC"). The Commission is dependent on the Ministry of Health to provide sufficient funds to continue operations, replace essential equipment and complete its capital projects. The Commission is a not-for-profit organization under the *Income Tax Act* of Canada, and as such is exempt from income and capital taxes.

The following agencies/programs are also included in PHSA:

British Columbia Cancer Agency Branch;

British Columbia Centre for Disease Control and Prevention Society Branch;

British Columbia Drug and Poison Information Centre;

British Columbia Mental Health Society (Riverview) Branch;

British Columbia Provincial Renal Agency;

British Columbia Transplant Society Branch;

Children's & Women's Health Centre of British Columbia Branch;

Health Shared Services BC;

Women's Health Research Institute Society;

Mental Health and Addictions Research Institute; and

Cardiac Services British Columbia.

Effective December 31, 2001, the above noted branch societies except for the Women's Health and Research Institute, the Mental Health and Addictions Research Institute, and Health Shared Services BC were amalgamated with, and continue the operations of, their respective former societies under bylaws and constitutions consistent with the PHSA. The amalgamated Commission is considered a continuation of the former Commission for financial reporting purposes.

The Commission operates the Forensic Psychiatric Hospital and six community forensic psychiatric services clinics. The Commission conducts fitness assessments of individuals appearing before the courts and provides treatment to those found not guilty by reason of mental disorder.

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles.

(b) Revenue recognition:

The Commission follows the deferral method of accounting for contributions which include donations and government grants.

Under the *Hospital Insurance Act and Regulations* thereto, the Commission is funded primarily by the Province of British Columbia in accordance with budget management plans and performance agreements established and approved by the Ministry of Health.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred. Contributions restricted for the purchase of capital assets are deferred and amortized into revenue on the same basis as the related capital assets are depreciated. Contributions restricted for the purchase of non-depreciable capital assets are recognized as a direct increase in net assets.

(c) Asset and service contributions:

Volunteers contribute a significant amount of time each year to assist the Commission in carrying out its programs and services. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

Contributions of assets, supplies and services that would otherwise have been purchased are recorded at fair value at the date of contribution, provided a fair value can be reasonably determined.

(d) Inventories of materials and supplies:

Inventories are recorded at the lower of weighted average cost and replacement cost.

1. Significant accounting policies (continued):

(e) Capital assets:

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. The Commission records depreciation on its assets on a straight-line basis over the useful life of the assets as follows:

Land improvements	20 years
Leasehold improvements	Lease term to a maximum of 20 years
Equipment	3 - 20 years
Software license fees	3 - 5 years
Equipment under capital lease	5 - 7 years

(f) Employee future benefits:

Liabilities, net of plan assets, are recorded for employee retirement allowance benefits as employees render services to earn the benefits.

The actuarial determination of the accrued benefit obligations uses the projected benefit method prorated on service (which incorporates management's best estimate of future salary levels, other cost escalation, retirement ages of employees, and other actuarial factors). For the purpose of calculating the expected return on plan assets, those assets are valued at fair value. Actuarial gains and losses that exceed 10% of the benefit obligation are amortized over the average remaining service period of active covered employees. The average remaining service period of the active covered employees entitled to retirement allowance benefits is 10 years (2010 - 10 years). Past service costs arising from plan amendments are deferred and amortized on a straight-line basis over the average remaining service period of employees active at the date of amendment.

Defined contribution plan accounting is applied to multi-employer defined benefit plans and, accordingly, contributions are expensed.

(g) Asset retirement obligations:

The Commission recognizes an asset retirement obligation in the period in which it incurs a legal obligation associated with the retirement of a tangible long-lived asset including leased premises resulting from the acquisition, construction, development, and/or normal use of the asset. The fair value of the asset retirement cost is capitalized as part of the carrying value of the related long-lived asset and is depreciated over the life of the asset. The liability may be changed to reflect the passage of time and changes in the fair value assessment of the retirement obligation.

1. Significant accounting policies (continued):

(h) Measurement uncertainty:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Management reviews all significant estimates affecting its financial statements on a recurring basis and records the effect of any necessary adjustments. Significant areas requiring the use of estimates include determination of rates of depreciation of capital assets, recognition of asset retirement obligations, contingencies and, in particular, assumptions with respect to accrued retirement allowance benefits. Actual results could differ from the estimates.

(i) Financial instruments:

The Commission has designated all non-derivative financial assets and liabilities as held-for-trading with the exception of certain obligations designated as other liabilities and receivables which are designated as held-to-maturity.

- The Commission initially records all non-derivative financial assets and liabilities at fair value.
- Assets and liabilities classified as held-for-trading are measured at fair value and changes in fair value are recognized in the statement of operations.
- Receivables are measured at amortized cost using the effective interest rate method.
- Other liabilities which include the Commission's accrued retirement allowance liabilities are recorded at amortized cost.
- All transaction costs incurred on receivables and other liabilities are incorporated in the fair value of the instrument and are amortized to operations using the effective interest rate method.

Assets and liabilities classified as available for sale are measured at fair value and changes in fair value are recorded in the statement of changes in net assets until the financial instruments are de-recognized or other than temporarily impaired at which time the amounts are recorded in the statement of operations. The Commission has not classified any assets or liabilities as available for sale.

Derivative instruments are recorded as either assets or liabilities measured at their fair value unless exempted from derivative treatment as normal purchase and sale. Certain derivatives embedded in other contracts must also be measured at fair value. All changes in the fair value of derivatives are recognized as earnings unless specific hedge criteria are met, which require that an entity must formally document, designate and assess the effectiveness of the transaction that received hedge accounting.

1. Significant accounting policies (continued):

(i) Financial instruments (continued):

The Commission's financial instruments include cash, restricted cash, accounts receivable, and accounts payable and accrued liabilities. It is management's opinion that the Commission is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these instruments approximate their carrying values. The Commission has elected not to apply the Canadian Institute of Chartered Accountants ("CICA") Handbook Sections 3862, *Financial Instruments - Disclosure* and 3863, *Financial Instruments - Presentation*. Sections 3862 and 3863 place increased emphasis on disclosures about the nature and extent of risks arising from financial instruments and how an entity manages those risks. The Commission has elected to continue to apply the financial instrument disclosure and presentation standards in accordance with Section 3861.

(j) Future accounting framework:

Effective April 1, 2012, the Commission will be transitioning to Public Sector Accounting Standards ("PSAB") on a retrospective basis. The Commission is reviewing the impact of this change on the financial statements.

2. Accounts receivable:

	2011	2010
Provincial Health Services Authority	$ 15,671	$ 16,818
Other health authorities and BC government reporting entities	240	132
Patients, clients and agencies	50	1
Ministry of Health	494	429
Federal and provincial sales taxes	480	-
Other	163	67
	17,098	17,447
Less allowance for doubtful accounts	-	(50)
	$ 17,098	$ 17,397

3. Inventories of materials and supplies:

The Commission's inventories of $79 (2010 - $83) are recorded at the lower of weighted average cost and replacement cost and consist of medical and surgical supplies. During the year, $400 (2010 - $154) of inventories were expensed by the Commission.

4. Capital assets:

2011	Cost	Accumulated depreciation	Net book value
Land improvements	$ 43	$ 34	$ 9
Building service equipment	992	162	830
Leasehold improvements	2,542	1,603	939
Equipment	3,866	2,941	925
Equipment under capital lease	206	135	71
Software license fees	30	30	-
	$ 7,679	$ 4,905	$ 2,774

2010	Cost	Accumulated depreciation	Net book value
Land improvements	$ 43	$ 26	$ 17
Building service equipment	926	96	830
Leasehold improvements	2,538	1,406	1,132
Equipment	3,799	2,593	1,206
Equipment under capital lease	206	101	105
Software license fees	30	30	-
	$ 7,542	$ 4,252	$ 3,290

5. Accounts payable and accrued liabilities:

	2011	2010
Trade accounts payable and accrued liabilities	$ 3,256	$ 4,644
Salaries and benefits payable	2,308	1,641
Accrued vacation pay	1,411	1,637
Patient trust funds	126	83
	$ 7,101	$ 8,005

6. Obligations under capital leases:

The Commission leases equipment over terms which expire between fiscal years 2013 and 2014. The following is a schedule of minimum lease payments under fixed rate capital leases, together with the balance of the obligations.

	2011	2010
2011	$ -	$ 35
2012	38	35
2013	33	33
2014	10	10
Total minimum lease payments	81	113
Amount representing interest at a weighted average rate of 4.24% (2010 – 2.5%)	(5)	(5)
Present value of capital lease payments	76	108
Current portion of obligations under capital leases	33	33
Long-term portion of obligations under capital leases	$ 43	$ 75

7. Employee benefits:

(a) Retirement allowance:

Certain employees with ten or more years of service and having reached a certain age are entitled to receive special payments upon retirement or as specified by the collective agreements. These payments are based upon accumulated sick leave credits and entitlements for each year of service.

The Commission's liabilities are based on an independent actuarial valuation performed as at the early measurement date of December 31, 2009, from which the service cost and interest cost components of expense for the fiscal year ended March 31, 2011, are derived, and an extrapolation of the valuation performed as at December 31, 2009, from which the March 31, 2011 accrued benefit obligations are derived. The next required valuation will be as of December 31, 2012.

7. Employee benefits (continued):

(a) Retirement allowance (continued):

Information about retirement allowance benefits is as follows:

	2011	2010
Accrued benefit obligation:		
Sick leave benefits	$ 3	$ 13
Severance benefits	1,385	1,360
Total unfunded obligation	1,388	1,373
Balance of unamortized amounts	(5)	(21)
Accrued retirement allowance benefits	1,383	1,352
Current portion	149	236
Long-term portion	$ 1,234	$ 1,116
Retirement allowance expense	$ 149	$ 77
Benefits paid	118	139

The significant actuarial assumptions adopted in measuring the Commission's retirement allowance liabilities are as follows:

	2011	2010
Accrued benefit obligation as at March 31:		
Discount rate	5.25%	6.25%
Rate of compensation increase	2.50%	2.50%
Benefit costs for years ended March 31:		
Discount rate	6.25%	7.25%
Rate of compensation increase	2.50%	2.50%

7. Employee benefits (continued):

(b) Employee pension benefits:

The Commission and its employees contribute to the Public Service Pension Plan, a multi-employer defined benefit pension plan governed by the *BC Public Sector Pension Plans Act.*

Employer contributions to the Public Service Pension Plan of $2,246 (2010 - $2,258) were expensed during the year. Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent actuarial valuation for the plan at March 31, 2008 indicated an actuarial surplus of $487,000. The actuary does not attribute portions of the surplus to individual employers. The plan covers approximately 58,000 active members of which 498 are employees of the Commission. The next valuation will be as at March 31, 2011 with results available in early 2012.

8. Deferred capital contributions:

Deferred capital contributions represent externally restricted contributions and other funding received for the purchase of capital assets. The amortization of deferred capital contributions is recorded as revenue in the statement of operations.

	2011	2010
Deferred capital contributions, beginning of year	$ 2,937	$ 2,409
Provincial Health Services Authority	181	381
Unamortized deferred capital contribution relating to assets transferred from British Columbia Mental Health Society (Riverview) Branch	-	697
Other	3	-
	3,121	3,487
Amortization for the year	(642)	(550)
Deferred capital contributions, end of year	$ 2,479	$ 2,937

9. Invested in capital assets:

(a) Invested in capital assets is calculated as follows:

	2011	2010
Capital assets	$ 2,774	$ 3,290
Amounts financed by:		
Deferred capital contributions	(2,479)	(2,937)
Obligations under capital leases	(76)	(108)
	(2,555)	(3,045)
	$ 219	$ 245

(b) Deficiency of revenues over expenses:

	2011	2010
Amortization of deferred capital contributions	$ 642	$ 550
Amortization of capital assets	(704)	(624)
	$ (62)	$ (74)

(c) Transfer to invested in capital assets:

	2011	2010
Purchase of capital assets	$ 185	$ 381
Net book value of capital assets transferred from British Columbia Mental Health Society (Riverview) Branch	-	697
Asset retirement obligation	3	20
Amounts funded by:		
Deferred capital contributions	(184)	(381)
Net book value of assets retired	-	(19)
Unamortized deferred capital contribution relating to assets transferred from British Columbia Mental Health Society (Riverview) Branch	-	(697)
Principal payments of obligations under capital leases	32	53
	$ 36	$ 54

10. Commitments and contingencies:

(a) Operating leases:

The aggregate minimum future annual rentals under operating leases are as follows:

2012	$ 1,898
2013	447
2014	291
2015	188
2016	99
	$ 2,923

The Commission leases land and buildings through an operating lease with Shared Services British Columbia ("SSBC") of the Ministry of Labour, Citizens' Services & Open Government. Lease payments shown are for base rent. The terms and conditions are negotiated annually. Included in the above is $1,682 for lease payments to SSBC for the year ending March 31, 2012.

(b) Litigation and claims:

The nature of the Commission's activities is such that there will be litigation pending or in progress at any time. With respect to claims at March 31, 2011, management is of the opinion that it has valid defenses and appropriate insurance coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on the Commission's financial position. Outstanding contingencies are reviewed on an ongoing basis and are provided for based on management's best estimate of the ultimate settlement.

(c) Risk management:

Risk management and insurance services for all Health Authorities in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

(d) Asset retirement obligations:

The Commission has accrued asset retirement obligations of $368 (2010 - $350) representing the fair value of the legal obligations related to leased premises after charges for accretion and depreciation. The settlement of these obligations will occur at the expiry of the leases. The fair value of the legal obligation was determined by discounting the estimated cash outflows of $457 (2010 - $451) over the respective lease terms at a credit-adjusted risk free rate of 5.26% for existing obligations and 4.81% for new obligations (2010 - 4.02%). The asset retirement obligations have been capitalized as part of capital assets and will be amortized over the respective premise lease terms.

11. Statement of operations:

(a) Other contributions:

		2011		2010
Other Ministries	$	701	$	562

(b) Other revenues:

		2011		2010
Recoveries from sales of goods and services	$	131	$	135
Recoveries from other health authorities and BC government reporting entities		40		136
Other		8		45
	$	179	$	316

(c) Referred out and contracted services:

		2011		2010
Private contractors	$	4,551	$	5,202
Other health authorities and BC government related entities		489		-
	$	5,040	$	5,202

(d) Supplies:

		2011		2010
Drugs and medical gases	$	783	$	973
Food and dietary		695		690
Printing, stationery and office		88		119
Medical and surgical		45		48
Laundry and linen		43		34
Diagnostic		34		37
Housekeeping		9		10
Plant operation		1		-
Other		140		232
	$	1,838	$	2,143

11. Statement of operations (continued):

(e) Sundry:

	2011	2010
Professional fees	$ 326	$ 447
Travel	292	353
Communication and data processing	14	10
Other	347	535
	$ 979	$ 1,345

12. Statement of cash flows:

(a) Net change in non-cash operating items:

	2011	2010
Net change in non-cash operating items:		
Restricted cash	$ (43)	$ -
Accounts receivable	299	(3,395)
Inventories	4	8
Prepaid expenses	(17)	-
Accounts payable and accrued liabilities	(904)	2,358
	$ (661)	$ (1,029)

(b) Purchase of capital assets:

Assets purchased or acquired through debt or other non-cash transactions are excluded from purchase of capital assets on the statement of cash flows.

	2011	2010
Purchase of capital assets (note 9(c))	$ 185	$ 381
Supplementary information:		
Cash paid for interest on capital leases	$ 1	$ 2
Non-cash transactions:		
Additions to asset retirement obligations	3	20
Net book value of capital assets transferred from British Columbia Mental Health Society (Riverview) Branch	-	(697)
Unamortized deferred capital contribution relating to assets transferred from British Columbia Mental Health Society (Riverview) Branch	-	697

13. Related party transactions:

(a) Related party transactions with PHSA and members:

Certain administrative, finance and accounting, and human resource services are provided to the Commission by PHSA without charge. The costs of these services have not been recorded in the financial statements of the Commission.

During the year, the Commission was involved in the following related party transactions with other PHSA members:

For the year ended March 31, 2011, expenses include $639 (2010 - $249) resulting from transactions with other PHSA members.

The above amounts exclude transactions with PHSA which are disclosed elsewhere in these financial statements.

14. Capital management:

The Commission receives its principal source of capital through funding received from the Ministry of Health. The Commission defines capital to be net assets and deferred capital contributions.

The Commission's objective when managing capital is to fund its operations and capital asset additions, and to conduct research in the field of health care. The Commission manages the capital structure in conjunction with the Ministry of Health and makes adjustments based on available government funding and economic conditions. Currently, the Commission's strategy is to monitor expenditures to preserve capital in accordance with budgeted funding granted by the Ministry of Health.

The Commission is not subject to debt covenants or any other capital requirements with respect to operating funding. Funding received for designated purposes must be used for the purpose outlined in the funding letter. The Commission has complied with the external restrictions on the funding provided.

15. Comparative figures:

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.